

REMARKS

Claims 80 and 90-148 are pending in this application, with claims 80, 117 and 147 being independent. Claim 80 has been amended; claims 81, 82, 84, 86 and 88 have been canceled; and claims 90-148 have been added. Applicants are submitting this amendment solely to expedite prosecution and reserve the right to pursue the canceled claims at a later time during prosecution of this or a continuing application. No new matter has been introduced.

In view of the amendment submitted with this response, applicants respectfully request that Examiner Donlon contact the undersigned, prior to issuing another substantive Office Action, to schedule an interview to discuss the amendment and the asserted distinctions between the claimed subject matter and the cited art.

Independent claim 80 has been rejected for failing to comply with the written description requirement. During the telephonic interview of November 9, 2009, the Examiner agreed to withdraw the rejection of claim 80 for failing to comply with the written description requirement. Accordingly, this rejection has been withdrawn and will not be addressed further by applicants.

Independent claim 80 has been rejected as being unpatentable over Micciantuono (U.S. Patent Application Publication No. 2003/0225639) in view of GAO ("UNEMPLOYMENT INSURANCE Increased Focus on Program Integrity Could Reduce Billions in Overpayments") and Kahn (U.S. Patent Application Publication No. 2002/0184148).

Independent claim 80, as amended, recites, among other features, a system that includes a functional layer that is configured to receive information from an employer regarding employees of the employer, calculate an unemployment insurance (UI) tax due by the employer (the employer being associated with a UI benefit claimant) to a federal or state government UI agency based on the received information from the employer, communicate to the employer an invoice requesting payment of the UI tax due by the employer, receive an indication that the UI tax due has been paid and update an accessed UI tax payment status of the employer based on the information received from the employer and to reflect payment of the UI tax due. The functional layer is further configured to receive a request for a UI benefit from the claimant, and evaluate the request for the UI benefit by the claimant based on the benefit status of the claimant and the updated UI tax payment status of the employer. Applicants request reconsideration and withdrawal of the rejection of claim 80 because neither Micciantuono, GAO, Kahn nor any

proper combination of the three describes or suggests a system that includes a functional layer that communicates to an employer an invoice requesting payment of a UI tax due by the employer, updates a tax payment status of the employer based on information received from the employer about employees of the employer and to reflect payment of the UI tax due, receives a request for a UI benefit by a claimant, and then, based on the updated tax payment status of the employer and a benefit status of a claimant, evaluates the request. Applicants note that, by integrating UI tax collection with UI benefit disbursement in a single integrated system, it may be possible for the recited system to leverage the very timely UI tax collection information to significantly prevent overpayment of UI benefits and the incidence of fraud in UI benefit disbursement.

Micciantuono describes a system that allows companies to provide an unemployment benefit plan that supplements the unemployment insurance compensation provided to employees by a State Agency. See paragraph 0001. Micciantuono's system, however, is not involved in UI tax collection (e.g., no invoices requesting payment of UI tax due by the employer to a federal or state agency are communicated by Micciantuono's system) and, therefore, does not describe or suggest the above-noted features.

Kahn describes a web-based payroll and benefits administration system for companies that integrates an automated, centralized back-end payroll service with a full-featured web-based payroll system. As part of the payroll service, Kahn describes calculating and storing tax information for companies, including federal unemployment insurance tax information. See Khan at paragraphs 0204-0206 and 0302-0304. Like Micciantuono, however, Kahn is not involved in UI tax collection (e.g., no invoices requesting payment of UI tax due by the employer to a federal or state agency are communicated by Khan's system) and, therefore, does not describe or suggest the above-noted features.

GAO is a report regarding unemployment insurance presented by the United States General Accounting Office to the Chairman of the Subcommittee on Human Resources Committee on Ways and Means of the House of Representatives. GAO describes systems used by various states to disburse UI benefits to claimants. The systems described by GAO, however, are UI benefit disbursement systems, not UI tax collection systems (e.g., no invoices requesting payment of UI tax due by the employer to a federal or state agency are communicated by the

systems described in GAO). Therefore, GAO also does not describe or suggest the above-noted features. For at least these reasons, applicants request reconsideration and withdrawal of the rejection of claim 80.

New independent claim 117, although having a different scope from claim 80, recites limitations similar to those recited in claim 80 but does so in the context of a method. Therefore, for at least the reasons described above, applicants submit that claim 117 and its dependent claims are patentable over Micciantuono, GAO and Kahn, alone or in combination.

New independent claim 147 recites, among other features, a unified desktop configured to receive information from an employer regarding employees of the employer, calculate a UI tax due by an employer (that is associated with a UI benefit claimant) to a federal or state government UI agency based on the received information from the employer, communicate to the employer an invoice requesting payment of the UI tax due by the employer, receive an indication that the UI tax due has been paid and update an accessed UI tax payment status of the employer based on the information received from the employer and to reflect payment of the UI tax due. The unified desktop is further configured to receive a request for a UI benefit from the claimant, and evaluate the request for the UI benefit by the claimant based on the benefit status of the claimant and the updated UI tax payment status of the employer. For at least the reasons noted above, applicants submit that claim 147 and its dependent claim are patentable over Micciantuono, GAO and Kahn, alone or in combination.

Applicants submit that all claims are in condition for allowance.

The fees in the amount of \$810 for request for continued examination and \$130 for a one month extension of time are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any other charges or credits to deposit account 06-1050.

Respectfully submitted,

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